REMARKS/ARGUMENTS

Claims 1-6 and 8-23 remain in this application. Claim 7 has been canceled, without prejudice, and claims 1, 19, and 22 have been amended without prejudice. Applicants reserve the right to pursue the subject matter of such original claims in subsequent continuation applications. Support for the amendments to claims 1 and 22 can be found throughout the specification, such as page 2, line 5 and Example 3. Support for the amendment to claim 19 can be found on page 10, lines 9-11 of the specification. Accordingly, no issues of new matter are believed to be raised by the above amendments to the claims.

Pending Claims

Applicants wish to bring it to the Examiner's attention that claims 6 and 11-24 are still pending.

Rejections Under 35 USC 103

Claims 1-5, 7-12, and 15-23 were rejected under 35 USC 103(a) as being unpatentable over Buehler et al. (US6432442) in view of Roche (US5075114) in view of Wong (5532244) and further in view of Dressman et al. (US5789393) "for the reasons set forth in the previous office action dated August 10, 2006[Previous Office Action]." See Pages 2-5 of the Office Action. According to the Previous Office Action,

"Buehler discloses a chewable pharmaceutical dosage form comprised by weight 1-20% gelatin, 10% hydrocolloid including HPC, up to 60% sweetener such as sorbitol and xylitol, [and] the matrix further contains 2-30% of a taste masked coated pharmaceutically active agent including ibuprofen. . . . Buehler does not disclose the exact water-soluble polymer HPMCP and Buehler is silent on the MW and viscosity in 2% aqueous solution on the HPC matrix. Roche is used to primarily show the chewable tablets containing granules of enterically coated ibuprofen. . . . Wong is only used to show that HPMPC an obvious derivative of HPC was well known at the time of the invention to be enteric coating. . . . Dressman is used only to show that HPC within the MW and viscosity claimed by applicant was well known at the time of the invention. . . . It would have been obvious to a person of ordinary skill in the art at the time of the claims invention was made to combine the art described in the documents above "

See pages 3-5 of the Previous Office Action. Applicants respectfully disagree.

However, in the interests of furthering the above application to allowance, as discussed above, the pending independent claims have been amended to now recite "an immediate release <u>compressed tablet</u> dosage form." Buehler et al. fails to disclose, or suggest, such a dosage form. Rather, Buehler at al. discloses a chewable gelatin matrix dosage form. As discussed on pages 1-2 of the specification:

[Buehler et al.] discloses the use of a gelatin matrix and an optional hydrocolloid as another technique for providing a soft, chewable delivery system. Because these "gummi" or confectionary systems also contain water in an amount of from about 10 to 30 percent by weight of the final product, they disadvantageously possess certain limitations with respect to shelf-life, packaging, and storage conditions. Additionally, it is economically more beneficial to produce other dosage forms such as, for example, compressed tablets, due to their simplicity of processing.

Similarly, Roche, Wong, and Dreessman et al. also fail to disclose the dosage form recited in the pending claims. As discussed on the previous response filed on November 10, 2006, both Roche, Wong, and Dressman et al. fail to disclose or suggest the use of the recited hydroxyalkylcellulose in the dosage form matrix as claimed herein. Further, Dressman et al. also fails to disclose or suggest the use of cellulose ethers in the matrix if a dosage form, wherein such dosage form also contains "a plurality of particles comprising a pharmaceutically active ingredient."

Accordingly, Applicants assert that the presently claimed invention would not have been obvious to a person of ordinary skill in the art at the time of the claims invention was made in light of these references. Thus, Applicants respectfully request that this rejection under 35 USC 103(a) be withdrawn.

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Conclusion

For the foregoing reasons, the present application is in condition for allowance. Accordingly, favorable reconsideration of the amended claims in light of the above remarks and an early Notice of Allowance are courteously solicited. If the Examiner has any comments or suggestions that could place this application in even better form, the Examiner is requested to telephone the undersigned Attorney at the below-listed number.

If there are any other fees due in connection with the filing of this response, please charge the fees to our Deposit Account No. 10-0750/MCP-5014/WEM.

Respectfully submitted,

By:____/William E. McGowan/_ William E. McGowan Reg. No. 39,301

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